



PAUL R. LEPAGE
GOVERNOR

STATE OF MAINE
MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
P. O. BOX 9106
AUGUSTA, MAINE
04332-9106

ADMINISTRATIVE & FINANCIAL SERVICES
H. SAWIN MILLETT, JR.
COMMISSIONER

JEROME GERARD
EXECUTIVE DIRECTOR

65th ANNUAL
MAINE PROPERTY TAX SCHOOL
UMAINE HUTCHINSON CENTER
80 BELMONT AVE (ROUTE 3) BELFAST, ME 04915
JULY 30 – AUGUST 3, 2012

This year, the Maine Property Tax School will again be held at the **UMaine Hutchinson Center in Belfast, Maine** and will run from July 30 through August 3, 2012. We are also happy to announce that the price to attend the school has again been reduced! Unless otherwise indicated, (Appraisal & IAAO courses excluded) \$40 per day or \$175 for the week will cover the cost of courses (except Appraisal fees), instructors, course materials (except where indicated), facilities, meals and breaks.

Open to anyone with an interest in property tax administration, the School provides professional training for part-time and full-time Maine assessors as well as all others involved in appraisal and assessment in the State of Maine. This program is administered by the Property Tax Division of Maine Revenue Services through its Training & Certification Program and is designed to address the State's need for a sufficient supply of competently trained municipal tax assessors.

The following pages briefly describe this year's program including: the three Basic Courses (each providing 28 hours of instruction); the Review Course (a comprehensive four-day overview of all three Basic Courses for individuals who intend to sit for the Certification exams on Friday); the Advanced Courses; and Appraisal Courses; which qualify for credits that assessors may apply toward their recertification requirements. All classes will be held in the U Maine Hutchinson Center, a comfortable state of the art facility with numerous amenities.

Please complete the pre-registration form and return it along with payment to the Property Tax Division no later than **July 20, 2012**. Checks or money orders must be made payable to: **Maine Revenue Services– Prop Tax School.**

Registration will be held at the Hutchinson Center from 7:00 a.m. to 9:00 a.m. on Monday, July 30. We will also have a Property Tax Staff member available Tuesday through Friday from 7:30 – 9:00 a.m. in the reception area of the Hutchinson Center. Anyone wishing to register on **Sunday, July 29th** and avoid the lines on Monday morning may call **Jeff Kendall @ 215-3575** anytime after noon and make arrangements to pick up your registration packet.

Commuter Van: Maine Revenue Services will be sponsoring a 15 passenger commuter van that will leave the Maine Revenue Services facility at 14 Edison Drive in Augusta promptly at 7:00 AM, Monday thru Thursday. Due to limited seating, any Property Tax school student who wishes to reserve a seat for any day is asked to contact **Laurie Thomas** in the Property Tax Division of M.R.S. @ **287-6029** by Friday, July 27. First come, first serve.

Lodging: The Belfast area has numerous hotels, motels, B & Bs and campgrounds but make your reservations **ASAP** and mention the tax school as several will offer a discounted rate.

For more information about the school, please call the MRS Property Tax Division at **(207) 287-2013**.

COURSE DESCRIPTIONS

BASIC COURSES

The Review Course and Basic Courses start Monday, July 30th at 9:00 a.m. (**8:30** a.m. on Tues, Wed, Thurs) and end on Thursday afternoon August 2 at 4:30 p.m. Each Basic Course concludes with an exam that is scheduled for the end of the course on Thursday afternoon.

1. Introduction to Property Tax Assessment. This course explores the basic concepts of property taxation and the assessment process including: the use of various recommended forms, applications and property assessment records; a discussion of important publications, reference materials, and information sources; a brief overview of legal provisions; the elements of the mass appraisal process; a hands-on introduction to interpretation of deed descriptions and tax mapping; and a primer on public relations. ***ANYONE WHO IS ATTENDING THE SCHOOL FOR THE FIRST TIME IS ENCOURAGED TO ENROLL IN THIS COURSE. (A silent calculator, an engineer's scale, and a 360-degree protractor are required.)*** Instructors: Lou Durgin, Roland Moreau, Nichole Philbrick, and Joe Salley CMAs with Property Tax Division. (28 CE Hours)

2. Maine Property Tax Law. A thorough review of the legal basis for property taxation in Maine, this course identifies and explains the laws relating to the legal status of assessors, Maine Revenue Service, real estate taxation, personal property taxation, exemptions, powers and duties of assessors, the appeals process, current use laws, recent law changes, and more. Instructors: Ben Birch, CMA, Assessor for the City of Bangor and long-time instructor; Garnett Robinson, CMA, Appraiser, Assessor and past President of the CMAAO; and Nancy Weeks, CMA with the Property Tax Division of Maine Revenue Services. (28 CE Hours)

3. Real Estate Appraisal. This course covers the three approaches to value, offering each student a working knowledge of: building specifications and cost schedules used in the appraisal of residential, commercial, industrial buildings as well as special use structures; theory and application of depreciation and obsolescence; the market comparison approach; land valuation; sales ratio studies; equalization; and more. The course also provides a brief overview of the income approach. The cost approach to value as taught in this course uses the 2001 State of Maine *Assessment Manual* (**Calculator required**). Instructors: Steve Lemay, CMA with the Property Tax Division of Maine Revenue Services, and David Bouffard, CMA with the Property Tax Division of Maine Revenue Services. (28 CE Hours)

4. Review Course. The Review Course is an intensive and comprehensive treatment of all three Basic Courses. Open to all interested individuals, this course is aimed primarily at an audience who has completed the three Basic Courses and intends to sit for a certification exam on Friday, August 6th. Instructors: Jim Murphy Jr CMA and contract assessor for several municipalities. Mike Rogers from the Property Tax Division of Maine Revenue Services will conduct the Maine Property Tax Law portion of this course. (28 CE Hours)

ADVANCED COURSES

The morning sessions of the advanced courses begin at 9:00 a.m. on Monday, July 30 and 8:30 a.m. on Tuesday through Friday and conclude at noon. All afternoon sessions run from 1:00 p.m. to 4:30 p.m. Certified Maine Assessors and Certified Assessment Technicians may earn up to 28 credit hours by taking the Advanced Courses as indicated toward the annual 16-hour requirement for recertification.

Advanced Course 1: Maine Real Estate Law (Monday and Tuesday) We welcome back Charles “Kim” Coit; to the MPTS to conduct this comprehensive 2 day overview of Maine real estate law. Kim is a USM professor; RE/MAX consultant, and the man who wrote the book (*Introduction To Maine Real Estate Law* Copyright 2001) on Maine Real Estate Law. (7 CE hours per day, 14 CE hrs total.)

Advanced Course 2: UTILIZATION OF TRIO TAX ASSESSMENT SOFTWARE (Monday) The experience of the instructor is that if one takes a course on computer software and simply listens and/or watches someone use and demonstrate the software that a lot of things may be covered, but little is retained. One learns by doing. The class will be hands on. This course will review in detail the use of the Trio Tax Assessment Software. The course will be given in a computer lab and will require students to view and make changes using the Trio software to achieve a realistic understanding of how the software is used. The course will include at least the following: 1. A review of the Trio Appraisal Schedules including the Dwelling Schedule, the Outbuilding Schedule, the Property Schedule, the Land Schedules, and the Zone-Neighborhood Schedule. The goal will be to develop a basic understanding of these schedules, how they work, and how to modify them. 2. A review of the sketch program and how certain information can be imported from the sketch program into the data entry screens. 3. A review of the data entry requirements on the Trio various entry screens. The goal will be to review what data is descriptive, what data has a valuation impact, and how this data interacts with the information in the appraisal schedules. 4. A substantial amount of time will be allocated to sales analysis including how to set up and run sales ratio studies using the software, how to do some "what if" analysis using the software, and how to refine the appraisal schedules and test the results using the sales ratio program. This part of the course will be particularly hands on with the student refining components of the appraisal schedules and testing the results through sales ratio analysis. If time permits other areas of using the software will be explored and questions of some general interest to the students will be addressed. This course will be taught by William Van Tuinen, CMA, of Van Tuinen Tax Appraisal Services and contract assessor for several Maine municipalities. **LIMITED TO THE FIRST 18 STUDENTS TO REGISTER** (7 hours)

Advanced Course 3: The Municipal Valuation Return –The ABCs of the MVR (Monday) Is your town maximizing its share of the reimbursement payments it receives from Maine Revenue Services? For a significant number of municipalities, the answer to that question is a resounding “NO.” Procedural errors, faulty reporting and late filing may be costing some towns thousands in lost reimbursement annually. This course is geared toward any and all municipal employees involved in the completion and filing of the Municipal Valuation Return. The program begins with a primer on the Ratio Declaration and Reimbursement Application and its role in the process then progresses into a detailed explanation of the reporting requirements of the Municipal Valuation Return. Instructors Judy Mathiau, CMA and assessor for the town of Winslow; Laurie Thomas, CMA and Tax Section Manager in the Property Tax Division of MRS and Linda Ellis, CMA & Property Appraiser in charge of municipal reimbursements for the Property Tax Division of MRS will provide step by step guidance through this ever-changing document. (7 CE hours)

Advanced Course 4: From the Yard to the Card: The Land, Building and Personal Property Behind the Assessed Value (Tuesday) The Front Street Shipyard is a new business venture and a cornerstone in the resurgence of Belfast’s working waterfront. Belfast Assessor Bob Whiteley and Mike Rogers of Maine Revenue Services will break down the numbers and Special Projects Manager Mike King will guide a tour of the facility where students will get a first hand look at the property, structures and equipment upon which the assessed value is based upon. (7 CE hours)

Advanced Course 5: GIS Mapping for Assessors (Tuesday AM or Tuesday PM) This half day program is designed to give students hands on experience in the use of GIS mapping as a tool for assessors. Space is limited as the PC lab has only 18 computer stations but can accommodate another 8 students if they bring their own PC or don't mind looking on. First come first served & when registering, **please indicate AM or PM** . This course will be taught by CMA Jim Thomas from **gisSolutions of Maine**. **LIMITED TO THE FIRST 18 STUDENTS TO REGISTER** (3.5 CE hours)

Advanced Course 6: (Tuesday AM): New Legislation and Other Updates: Some of the topics of discussion will include: Now what have they done to Tree Growth, a BETR understanding of BETE (just in case you have not had enough of either), an update of the Farmland law, and whatever else we can squeeze into the morning. (Tuesday AM) Dave Ledew of the Property Tax Division of Maine Revenue Services will bring you up to date on what Augusta thinks you ought to know. (3.5 CE hours)

Advanced Course 7: (Tuesday PM) All About Deeds Everything you ever wanted to know about deeds but were afraid to ask. Gusta Ronson of Good Deeds Inc, a Belfast company with 25 years of experience in deed research, boundary survey and mediation; and mapping services, is the instructor for this half day session on all things deed related. Students can also expect to get a look at tax maps from the perspective of a surveyor as part of this program. (3.5 CE hours)

Advanced Course 8: Assessing Environmentally Damaged Property (Wednesday) Environmental issues such as radon, asbestos, lead paint and federal laws pertaining to environmental contamination will be reviewed. This course will also undertake the appraisal methodology designed to measure lost value using the three approaches to value. Instructor John Schwartz is an appraiser with Maineland Consultants and has been involved in fee appraising for over 30 years. (7 CE hours)

Advanced Course 9: (Wednesday AM) Maine Development Foundation Downtown Center The Maine Development Foundation Downtown Center serves as the state coordinator for the National Trust for Historic Preservation's Main Street program. Established in 1999, the Center's mission is to advance preservation-based economic development in Maine's downtowns by utilizing the trademarked Main Street Four-Point Approach. Roxanne Eflin, Senior Program Director at Maine Development Foundation and Tom Kittredge, Economic Development Director for the City of Belfast, will present this program from a downtown Belfast location (Belfast Free Library? Colonial Theater?) and will include a walking tour to allow students a first hand look at some of the results of their efforts. (3.5 CE hours)

Advanced Course 10: Valuation of Hotels (Wednesday PM) After 10 years in hotel and restaurant operations, Instructor Tom Dolan launched HVS Property Tax Services. He will share his knowledge and experience by helping students understand the intricacies specific to hotel properties and the intangible value related to the business of hotels. (3.5 CE hours)

Advanced Course 11 Verbal Judo (Thursday) Verbal judo is a tactical language used when dealing with verbally resistant individuals in an effort to gain their cooperation and voluntary compliance under stressful conditions. Examples would include hostile taxpayers, upset callers, difficult co-workers, or any situation that puts municipal employees at odds with others. Verbal judo teaches a philosophy that looks creatively at conflict offering specific, powerful, effective and usable strategies to diffuse tense situations. Portland Police Sgt Steve Reece is the instructor for this acclaimed program. (7 CE hours)

Advanced Course 12 GPS Training (Thursday AM) Designed to teach students how to use a Global Positioning System, extend GPS field skills and avoid common mistakes, students can expect classroom instruction on "in the field" applications of this technology, combined with hands on outdoor training on collecting waypoints & tracks, navigating with a GPS, and measuring acreage on the ground. The Maine Forest Service will provide GPS units for use by class participants. Training will be lead by Morten Moesswilde and Steve MacDonald of the Maine Forest Service with assistance from Don Tibbetts, CMA & field agent for the Property Tax Division of Maine Revenue Services. **LIMITED TO THE FIRST 20 STUDENTS TO REGISTER** (3.5 CE hours)

Advanced Course 13 GIS Training (Thursday PM) Designed to teach students how to download GPS data collected in the field and view the data in a Geographic Information System (GIS). There are a number of free GIS programs available to the public that will be discussed. Participants will learn how to create electronic maps, and use the GIS system to take area and distance measurements. They will also learn how to obtain aerial photos, topographic maps, and other data that can be viewed in a GIS. The Maine Forest Service will provide GPS units for use by class participants. Training will be lead by Steve MacDonald and Morten Moesswilde of the Maine Forest Service with assistance from Don Tibbetts, CMA & field agent for the Property Tax Division of Maine Revenue Services. **LIMITED TO THE FIRST 20 STUDENTS TO REGISTER (3.5 CE hours)**

Advanced Course 14 Friday Morning Open Forum (Friday AM) Always popular, here is your chance to hear and be heard. Several representatives from the Property Tax Division of Maine Revenue Services will be on hand to field your specific questions, lead group discussion, listen to feedback, and plan for next year's school. This interactive program is open to everyone and is designed to give students a relaxed, informal opportunity to address just about anything on their mind. The collective knowledge gathered with each attendee bringing his/her own personal expertise and experiences to the table will surely prove to be beneficial to the entire group. (3.5 CE hours)

APPRAISAL COURSES

I have arranged for four days (28 hrs CE) of appraisal classes especially tailored to meet the needs of assessors, appraisers, code enforcement officers, etc. I am pleased to welcome back Dave Sawyer; CGA, CMA and Windham assessor; who will be offering the USPAP update on Monday and Appraising Multi-family Properties on Tuesday. I'd like to also welcome back James Canestaro of Knoxville, Tennessee (registered architect, certified urban planner, author, and university professor) who brings his two day Evaluating Commercial Construction course for a final go round. In addition to being eligible for Appraisal board credits; these courses are approved for CMA/CAT recertification credits as well. **Please note that all students registering for the appraisal courses are required to remit an additional \$75 per course per day surcharge to cover the instructors' fees.**

2012-2013 Uniform Standards of Professional Appraisal Practice (USPAP) (Monday) This 7-hour update course, developed by The Appraisal Foundation, focuses on recent changes to USPAP requirements for ethical behavior and competent performance by appraisers. The course clarifies several commonly misunderstood aspects of USPAP and will aid appraisers in all areas of appraisal practice. The course is instructed by Certified General Appraiser; Certified USPAP Instructor; Certified Maine Assessor; and Windham assessor, David G Sawyer. A 2012-13 copy of USPAP is required for this course. If you need a copy, please register **Monday, July 16** and include an **additional \$75.00** for the manual with your registration. **(7 hrs Qualifying/CE credits)**

Appraisal of 2-4 Family & Multi-Family Properties (Tuesday) This course will increase the level of knowledge of the scope of work involved with income-producing properties. The text identifies key elements of market analysis of two-to-four-family and multi-family properties and distinguishes which features and characteristics are important to an appraiser's analysis. Analysis of income and expenses is covered and how this analysis is used in an appraisal of an income-producing property. Appropriate income methodologies and how the appraisal approaches apply to income-producing properties are also discussed. Finally, this course familiarizes students with the Fannie Mae Reporting Form 1025/Freddie Mac Reporting Form 72 and walks them through how to prepare the form, compile the required data, and complete the necessary analysis. This course is by Hondros College and is AQB-approved and approved by the Maine Board of Real Estate Appraisers. This course is instructed by Certified General Appraiser; Certified USPAP Instructor; Certified Maine Assessor; and Windham assessor, David G Sawyer **(7 hrs Qualifying/CE credits)**

Evaluating Commercial Construction (Wednesday & Thursday) James C Canestero of Knoxville, Tennessee registered architect, certified urban planner, author, and university professor presents how light industrial, office and retail buildings are assembled and then may deteriorate over time. More than 1,250 construction slides and a 150-page Reference Manual illustrate site improvements, structure, envelope, interior, and environmental system components of a commercial building and how these elements can affect value. This seminar offers you critical skills necessary to better describe, analyze, and value commercial property. Once you have taken this program, you will better identify building characteristics, conditions, and deficiencies; succinctly describe what you see in a property assessment report; and then factor your insights into the replacement cost, income capitalization, and market comparable calculations. Participants have highly praised the seminar for its useful content and relevance to commercial real estate assessment. **Enrollment limited to 20 students (15 hrs Qualifying/CE credits, 15.5 Qualifying/CE credits if exam is passed)**

CERTIFICATION EXAMINATIONS

On Friday, certification exams begin at **8:00 a.m.** and end at **5:00 p.m.** with a lunch break from **12:00 noon to 1:00 p.m.** ALL NECESSARY REFERENCE MATERIALS WILL BE PROVIDED; only pencils and silent portable calculators will be permitted in the testing room. CALCULATORS should be BATTERY POWERED (bring fresh batteries) or SOLAR POWERED because the availability of electrical outlets cannot be guaranteed. Proctors may inspect calculators at any time. **Anyone who does not attend a course at the MPTS may REGISTER for this exam for a fee of \$40, which includes catered lunch.**

There are two different Certification Exams:

1. CERTIFIED MAINE ASSESSOR (CMA) - Part 1 of this examination is passed out first and must be completed before receiving Parts 2-5. As a general rule, Part 1 of the examination requires a correct answer of one or two short sentences for twenty-five mostly multiple part questions which test the candidate's practical knowledge and ability to find answers to questions relating to property tax law; the test packet will include a law book and any other required reference material, and this part of the exam has a **four (4)** hour time limit. Parts 2-5 each contain fifty (50) multiple choice questions which deal with general information and problem solving. A minimum score of 70% on EACH part is required in order to pass the C.M.A. exam.

2. CERTIFIED ASSESSMENT TECHNICIAN (CAT) - Not as comprehensive or as technical as the CMA, this examination has five parts; each part contains fifty (50) multiple choice questions dealing with general information and problem solving. An OVERALL AVERAGE score of 70% is required in order to pass the C.A.T. exam.

For more detailed information about the certification exams, see Property Tax Bulletin No. 22 as well as the [RULES Relating to Training & Certification](#) or log onto: www.maine.gov/revenue/propertytax .

FEES & REGISTRATION

Please complete the enclosed registration form carefully and return it to the Property Tax Division by **July 20, 2012**. Final registration will be held at the Hutchinson Center from 7:00 a.m. to 8:30 a.m. on Monday, July 30. We will also have a Property Tax Staff member available the rest of the week from 7:30 – 9:00 a.m. Anyone wishing to register on **Sunday, July 29th** and avoid the lines on Monday morning may call Jeff Kendall @ 215-3575 anytime after noon and he will make arrangements to meet you and give you your registration packet.

PAYMENT: Full Payment is expected with submission of the registration form. Checks or money orders are made payable to: **Maine Revenue Services** & indicate that the check is for the **Maine Property Tax School**. Sorry, credit cards are not accepted. If the registration form is not accompanied by full payment, the full balance of your tuition will be due when you register at the Hutchinson Center.

COMMUTER TUITION (Full week): \$175 Includes lunch Monday through Friday, the Monday evening clambake, all course costs (except appraisal and IAAO surcharges), CMA/CAT exam and use of college facilities.

COMMUTER TUITION (Per Day): \$40 per day includes course costs (except appraisal surcharges), catered lunch, and use of the college facilities. **Monday evening clambake not included.**

Please note that registration for the Appraisal Courses requires an additional \$75 payment to cover instructors' charges and course materials. Also, please note that the USPAP Course requires a copy of the 2012-13 USPAP manual which can be ordered by adding an additional \$75 to your early registration. Anyone without the course materials will not be allowed to attend the program.

Also, please note that Advanced Courses 2 and 5 are limited to the first 18 paid students and Advanced Courses 12 and 13 are limited to the first 20 paid students.

This year's school is dedicated to our dear friend and colleague, Jeff Lunsford.



*"May the Lord or whoever, lead you on
To a place where all suffering is gone
And may you be singing a peaceful song,
And I pray that you know what you've given us all."
Steve Jones – Hard To Imagine*

EVENING ACTIVITIES

MONDAY EVENING: NEW ENGLAND CLAMBAKE A Property Tax School tradition, this year the good folks at **Young's Lobster Pound** on the Belfast waterfront will again serve up a feast that includes a choice of lobster, grilled swordfish or haddock, chicken or vegetarian, complete with all the fixings. **No cash bar is available but patrons are welcomed to bring along their beverages of choice.** Young's legendary shore dinner has received national recognition on the Food Network's "*The Best Thing I Ever Ate*." (See news clip@ <http://www.wcsh6.com/news/local/story.aspx?storyid=119084>)

In addition to the fine food and good company, **the Nikki Hunt Duo** (<http://www.nikkihunt.com>) will be on hand to entertain us with acoustic music (and a bit of hula hooping thrown in for good measure.) Extra tickets for guests may be purchased in advance for **\$25** each.

TUESDAY EVENING: SUNSET CRUISE: 1½ HOUR SUNSET CRUISE ABOARD the FISH HAWK Take a relaxing cruise on the Belfast Bay! The Fish Hawk, built in 1948 in Brooklyn, New York, is a 40 passenger vessel offering spacious comfort to individuals, families and groups alike. The large open air deck lets you enjoy the passing sights. Departs from Thompsons Wharf in downtown Belfast. Departure time: **TBA**. Tickets are available at Thompson's Wharf right up until departure time for the special group rate of **\$20** for anyone who mentions that they're attending the Maine Property Tax School. (<http://www.downeastwindjammer.com/belfast-bay-cruises/>)

WEDNESDAY EVENING: The **Maine Chapter IAAO** and **Gritty McDuff's Brewery** are sponsoring a **Bowling, Pizza & Beer Soiree** at the beautiful Point Lookout Resort in Northport. Gritty McDuff's will be on hand serving their Vacationland Ale and offering tastings of their other fine products. **\$15** admission for big-ball bowling and pizza, plus a cash bar. Contact Julie Schramm@ 361-4852 (jschramm@yorkmaine.org) Contact Kerry Leichtman @ 236-6758 for more information. (<http://www.visitpointlookout.com/recreation-wellness/bowling-center>)

THURSDAY EVENING: GOLF!!! Just 9 miles (or 15 minutes) away, the **SEARSPORT PINES GOLF COURSE** is a beautiful and challenging nine hole course. Maine Property Tax School patrons are invited to tee it up and play from 5 PM until dark for just **\$30** with cart. Food and drinks will be available for purchase at the snack shack. Please contact Jeff Kendall by noon on Thursday 8/2 if you plan to participate.

CONFIRMATION: As soon as your registration has been received and processed, we will send a confirmation letter to you. If there is a problem with your registration, we will contact you as soon as possible. If your registration is not received by the Property Tax Division by the Friday, July 20th deadline, **we will not be able to verify your registration by mail;** however, we will attempt to contact you, so please include your e-mail address and phone numbers where you can be reached.

REGISTRATION FORM

65th ANNUAL STATE OF MAINE PROPERTY TAX SCHOOL July 30th thru AUGUST 3rd, 2012

PLEASE COMPLETE AND CHECK **ALL** BOXES THAT APPLY AND RETURN
THIS REGISTRATION FORM WITH PAYMENT BY **July 20, 2012** TO: **M.R.S.**

PROPERTY TAX DIVISION, PO BOX 9106, AUGUSTA, ME 04332-9106

Mr/Mrs/Miss/Ms _____

Address _____

Telephone: Home: _____ Work: _____

Cell: _____ Fax: _____

E-Mail: _____

BASIC COURSES/REVIEW COURSE: Select one of the following courses which
run Monday through Thursday

- | | |
|---|---|
| <input type="checkbox"/> Basic Course 1 | <input type="checkbox"/> Basic Course 3 |
| <input type="checkbox"/> Basic Course 2 | <input type="checkbox"/> Review Course |

Select one or more of the following **Advanced** or **Appraisal Courses**

ADVANCED COURSES:

- ☐ Advanced Course 1: Monday & Tuesday
- ☐ Advanced Course 2: Monday
- ☐ Advanced Course 3: Monday
- ☐ Advanced Course 4: Tuesday
- ☐ Advanced Course 5: Tuesday AM
- ☐ Advanced Course 5: Tuesday PM
- ☐ Advanced Course 6: Tuesday AM
- ☐ Advanced Course 7: Tuesday PM
- ☐ Advanced Course 8: Wednesday
- ☐ Advanced Course 9: Wednesday AM
- ☐ Advanced Course 10: Wednesday PM
- ☐ Advanced Course 11: Thursday
- ☐ Advanced Course 12: Thursday AM
- ☐ Advanced Course 13: Thursday PM
- ☐ Advanced Course 14: Friday AM

APPRAISAL COURSES:

- ☐ 2012-2013 Uniform Standards of Professional Appraisal Practice (USPAP) (Monday) Additional Course Fee \$75
 - ☐ USPAP Manual (required) Please Add an Additional \$75
- ☐ Appraisal of 2 - 4 Family & Multi-family Residential Properties (Tuesday) Additional Course Fee \$75
- ☐ Evaluating Commercial Construction (Wednesday & Thursday) Additional Course Fee: \$150

TUITION / RESERVATIONS: Check all appropriate boxes and enter fee amount

☐ I will commute for the full week (**\$175/ includes lunches & clambake**) \$ _____

Monday Evening's Clambake Choice: ☐ Lobster ☐ Haddock ☐ Swordfish ☐ Chicken ☐ Vegetarian

☐ I will commute (circle days) Mon Tues Wed Thurs Fri (**\$40 day lunch included**) \$ _____

Monday Evening Clambake @ Young's Lobster Pound (Buy extra tickets & bring a guest or two!)

I wish to reserve # _____ Clambake tickets @ **\$25 per ticket** \$ _____

Specify number of each extra Clambake choice: _____ Lobster _____ Haddock
_____ Swordfish _____ Chicken _____ Vegetarian

Appraisal Courses

☐ 2012-2013 Uniform Standards of Professional Appraisal Practice (Mon) add **\$75** \$ _____

☐ 2012-2013 USPAP Manual (Required for USPAP Course) add **\$75** \$ _____

(You must register by Monday July 16 to assure delivery of mandatory course materials.)

☐ Appraisal of 2 - 4 Family & Multi-family Residential Properties (Tuesday) add **\$75** \$ _____

☐ Evaluating Commercial Construction (Wed, Thurs)..... add **\$150** \$ _____

CERTIFICATION EXAM:

☐ I will sit for the Certification Exam on Friday and am enrolled in one of the Basic Courses at the 2011 Property Tax School \$ **no charge**

Select **only** one →: ☐ CMA Exam **or** ☐ CAT Exam

☐ I am not enrolled in this year's Property Tax School for the week but would like to sit for the Certification Exam on Friday (**\$40 includes lunch**) \$ _____

Select **only** one →: ☐ CMA Exam **or** ☐ CAT Exam

TOTAL TUITION AMOUNT: \$ _____

AMOUNT ENCLOSED: \$ _____

PLEASE MAKE CHECKS PAYABLE TO: **MAINE REVENUE SERVICES** and please indicate that the check is for the **2012 Maine Property Tax School**



STATE OF MAINE
CHAPTER



INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS

Assess this:



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**Property
Tax
School
Fun!!!**

The **Maine Chapter IAAO** and Gritty McDuff's Brewery invites all Property Tax School attendees to the Point Lookout Resort for an evening of social networking, bowling, pizza and beer.

- When? Wednesday, August 1, from 6-9:00PM
Where? Point Lookout Resort, Route 1, Northport
How Much? \$15 (includes bowling and pizza)
And? Gritty's Vacationland Ale at special assessment pricing
And? Beer tastings
And? A cash bar

From Belfast: Go south on Route 1 for 11 miles (a 15 minute drive).
For those of you with GPS, enter 67 Atlantic Highway, Northport.

Make checks payable to ***State of Maine Chapter IAAO***

Please register by snail mail, e-mail or phone by July 25, 2012

Name: _____

Municipality: _____

E-mail: jschramm@yorkmaine.org Phone: 361-4852

Snail mail to: Julie Schramm
186 York Street
York, Maine 03909

Please send payment (payable to: State of Maine Chapter IAAO) to the above address or bring it with you to the meeting.

STATE OF MAINE
MAINE REVENUE SERVICES
PROPERTY TAX DIVISION
P. O. BOX 9106
AUGUSTA, ME 04332-9106